

ARIZONA STATE, COUNTY AND CITY TRANSACTION PRIVILEGE (SALES) TAX RATE TABLES EFFECTIVE NOVEMBER 1, 1993

The following tables contain tax rates for most Arizona Transaction Privilege (Sales) Taxes:

Table I contains combined tax rates for state and county taxes. It lists rates for each class of business by county.

Table II contains tax identification codes for the 15 Arizona counties which must be used in the second named column of the return.

Table III contains a list of cities and telephone numbers. These cities collect their own taxes. Sales in these cities must be reported directly to the city.

Table IV contains a list of cities. The department collects the tax for these cities.

NOT GOOD!!

DO NOT SEND OUT!!

TAX RATES FOR SALES IN THESE COUNTIES

Class Codes	TAXABLE ACTIVITIES	La Paz	Maricopa	Mohave Yavapai	Pima	Pinal	All Other Counties
1	Transporting	6 %	5.5 %	5 %	5 %	6 %	5.5 %
2	Mining - Non-Metal	3.75 %	3.437 %	3.125 %	3.125 %	3.75 %	3.437 %
4	Utilities	6 %	5.5 %	5 %	5 %	6 %	5.5 %
5	Communications	6 %	5.5 %	5 %	5 %	6 %	5.5 %
6	Railroad, Air	6 %	5.5 %	5 %	5 %	6 %	5.5 %
7-8	Private Car - Pipeline	6 %	5.5 %	5 %	5 %	6 %	5.5 %
9	Publication	6 %	5.5 %	5 %	5 %	6 %	5.5 %
10	Job Printing	6 %	5.5 %	5 %	5 %	6 %	5.5 %
11	Restaurants & Bars	6 %	5.5 %	5 %	5 %	6 %	5.5 %
12	Amusement	6 %	5.5 %	5 %	5 %	6 %	5.5 %
13	Commercial Lease	4.8 %	4.5 %	4 %	4 %	4.9 %	4.4 %
14	Personal Property Rental	6 %	5.5 %	5 %	5 %	6 %	5.5 %
15	Contracting - Prime**	6 %	5.5 %	5 %	5 %	6 %	5.5 %
16	Animal Feed	0.563 %	0.516 %	0.469 %	0.469 %	0.563 %	0.516 %
17	Retail	6 %	5.5 %	5 %	5 %	6 %	5.5 %
19	Severance - Metalliferous Mining	2.5 %	2.5 %	2.5 %	2.5 %	2.5 %	2.5 %
20	Severance - Timbering	1.5 %	1.5 %	1.5 %	1.5 %	1.5 %	1.5 %
25	Transient Lodging	6.6 %	6.05 %	5.5 %	5.5***	6.6 %	6.05 %
28	Rental Occupancy Tax	3 %	3 %	3 %	3 %	3 %	3 %
29	Use Tax Purchases	5 %	5 %	5 %	5 %	5 %	5 %
30	Use Tax From Inventory	5 %	5 %	5 %	5 %	5 %	5 %
31	911 Emergency Telephone	1.25 %	1.25 %	1.25 %	1.25 %	1.25 %	1.25 %
33	Telecommunication's Devices	0.8 %	0.8 %	0.8 %	0.8 %	0.8 %	0.8 %
37	Contracting - Owner Builder	6 %	5.5 %	5 %	5 %	6 %	5.5 %
41	Municipal Water	0.65*	0.65*	0.65*	0.65*	0.65*	0.65*
47	Membership Camping	6 %	5 %	5 %	5 %	5.5 %	5.5 %
49	Jet Fuel Tax	3.66****	3.355****	3.05****	3.05****	3.66****	3.355****
51	Jet Fuel Use Tax	3.05****	3.05****	3.05****	3.05****	3.05****	3.05****
53/55#	Rental Car Surcharge	N/A	\$2.50	N/A	\$2.50	N/A	N/A
56	Jet Fuel Tax > 10 Mil Gallons	1.26****	1.355****	1.05****	1.05****	1.46****	1.155****
57	Jet Fuel Use Tax > 10 Mil Gallons	1.05****	1.05****	1.05****	1.05****	1.05****	1.05****

* Rate is cents per 1,000 gallons of water. The tax on 100,000 gallons is thus \$.65.

** Reduced rates may apply to preexisting contracts without pass through clauses.

For information on these, contact: Sales Tax Audit - 1600 West Monroe - Phoenix, AZ 85007.

*** Unincorporated areas of Pima County add 1%.

**** Rate is cents per gallon.

Class 53 is for Maricopa filers and Class 55 is for Pima filers.

11/93 (some errors on table)

Table IV
PROGRAM CITIES
ARIZONA CITY SALES TAX RATES AND CODES
EFFECTIVE 11/1/93

CITY/TOWN NAME	CLASS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	CLASS CODE	TAX RATE	COUNTY
APACHE JUNCTION (F)			PNL	LITCHFIELD PARK(F)			MAR
All Others	AJ	2.3%		Sales Tax	LP	2%	
Util/Communications	AJ1	2%		Hotel/Motel Tax (Additional Tax)	LP1	1%	
Sales Tax portion of single item over \$2,000	AJ4	1%		Use Tax	LP2	2%	
BENSON (F)			COH	MARANA			PMA
All Others	BS	2%		Sales Tax	MA	2%	
Hotel/Motel Tax (Additional Tax)	BS1	2%		Telecommunications Tax	MA1	2%	
BISBEE (F)			COH	Use Tax	MA2	2%	
Sales Tax	BB	2%		Hotel/Motel Tax (Additional Tax)	MA3	1%	
Hotel/Motel Tax (Additional Tax)	BB3	2.5%		Utilities	MA4	4%	
BUCKEYE (F)			MAR	MIAMI (F)	MM	1%	GLA
Sales Tax	BE	1%		ORO VALLEY			PMA
Telecommunication	BE7	3%		Sales Tax	OR	2%	
BULLHEAD CITY			MOH	Hotel/Motel Tax (Additional Tax)	OR3	1%	
Sales Tax	BH	2%		Rental Real Property	OR9	2%	
Use Tax	BH2	2%		PAGE (F)			COC
Jet Fuel Use Tax	BH8	\$.03/gal		Sales Tax	PG	2%	
Jet Fuel Sales Tax	BH9	\$.03/gal		Additional Hotel/Motel Tax	PG1	2%	
CAMP VERDE			YAV	Use Tax	PG2	2%	
Sales Tax	CE	1%		Restaurant, Bar & Catering Service	PG3	4%	
Use Tax	CE2	1%		Sales Tax single item over \$3000	PG4	1%	
Hotel/Motel Tax (Additional Tax)	CE3	1%		Use Tax single item over \$3000	PG6	1%	
CAREFREE (F)	CA	1%	MAR	PARADISE VALLEY (F) effective 1093			MAR
CASA GRANDE (F)			PNL	Sales Tax	PV	1.2%	
All Others	CG	2%		Hotel/Motel Tax (Additional Tax)	PV1	3%	
Util/Communications	CG1	1.5%		PARKER			LAP
Sewer Tax	CG8	.3%		Sales Tax portion of single item over \$2,500	PK1	1%	
Sales Tax Portion of single item over \$5000	CG9	1.5%		Hotel/Motel Tax (Additional Tax)	PK4	2%	
NOTE: All taxpayer's reporting Class CG must also report Class CG8.				Utilities	PK3	3%	
CAVE CREEK (F)			MAR	All Others	PK	2%	
All Others	CK	1.5%		PAYSON (F)	PS	2%	GLA
Utilities	CK1	3%		PIMA (F)	PM	1%	GRA
Use Tax	CK2	1.5%		PINETOP - LAKESIDE (F)	PP	2.5%	NAV
CHINO VALLEY (F)	CV	2%	YAV	PRESCOTT VALLEY (F)			YAV
CLARKDALE (F)			YAV	Sales Tax	PL	2%	
All Others	CD	2%		Use Tax	PL2	2%	
Hotel/Motel Tax (Additional Tax)	CD1	1%		Hotel/Motel Tax (Additional Tax)	PL3	2%	
CLIFTON (F)	CF	2%	GRN	QUARTZSITE			LAP
COLORADO CITY			MOH	Sales Tax	QZ	1%	
Sales Tax	CC	2%		Use Tax	QZ2	1%	
Use Tax	CC2	2%		SAFFORD (F)			GRA
Hotel/Motel Tax (Additional Tax)	CC3	2%		Sales Tax	SF	1%	
COOLIDGE (F)			PNL	Use Tax	SF2	1%	
Sales Tax	CL	2%		Hotel/Motel Tax (Additional Tax)	SF3	3%	
Sales Tax portion of single item over \$10,000	CL1	1.5%		ST. JOHNS (F)			APA
Use Tax	CL2	2%		Sales Tax	SJ	2%	
Use Tax portion of single item over \$10,000	CL3	1.5%		Sales Tax portion of single item over \$1,500	SJ4	1%	
Hotel/Motel Tax (Additional Tax)	CL6	3%		Use Tax	SJ2	2%	
COTTONWOOD (F)	CW	2.2%	YAV	Use Tax portion of single item over \$1,500	SJ6	1%	
				SAN LUIS (F)	SU	2.5%	YMA

(F) These cities tax food sales.

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Table IV (Continued)

CITY/TOWN NAME	CLASS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	CLASS CODE	TAX RATE	COUNTY
DOUGLAS (F)			COH	SEDONA			YAV/COC
Sales Tax	DL	2.5%		Sales Tax	SE	2%	
Use Tax	DL2	2.5%		Hotel/Motel Tax (Additional Tax)	SE1	3%	
				Use Tax	SE2	2%	
DUNCAN (F)	DC	2%	GRN	Contracts prior 9/88	SE7	1%	
EAGAR (F)			APA	SHOW LOW (F)	SL	2%	NAV
Sales Tax	EG	3%		SIERRA VISTA (F)			COH
Use Tax	EG2	3%		Sales Tax	SR	1.5%	
Hotel/Motel Tax (Additional Tax)	EG3	3%		Rental of Real Property	SR1	1%	
Sales Tax portion of single item over \$1000	EG4	2%		Utilities/Telecommunications	SR8	2%	
Use Tax portion of single item over \$1000	EG6	2%		Jet Fuel	SR9	\$0.02/gal	
EL MIRAGE (F)			MAR	SNOWFLAKE (F)	SN	2%	NAV
Sales Tax	EM	2%		SOMERTON (F)	SO	2%	YMA
Hotel/Motel Tax (Additional Tax)	EM1	2%		SOUTH TUCSON (F)	ST	2%	PMA
ELOY (F)			PNL	SPRINGVILLE (F)			APA
Sales Tax	EL	2%		Sales Tax	SV	3%	
Hotel/Motel Tax (Additional Tax)	EL3	2%		Use Tax	SV2	3%	
Restaurant & Bar	EL9	4%		Sales Tax portion of single item over \$1,000	SV4	2%	
				Use Tax portion of single item over \$1,000	SV6	2%	
FLORENCE (F)			PNL	SUPERIOR			PNL
All Others	FL	2%		Sales Tax	SI	2%	
Food	FL1	2%		Sales Tax portion of single item over \$500	SI4	1%	
Hotel/Motel Tax (Additional Tax)	FL3	2%		SURPRISE (F)			MAR
FREDONIA (F)	FD	2%	COC	Sales Tax	SP	2%	
GILA BEND (F)			MAR	Hotel/Motel Tax (Additional Tax)	SP1	1%	
All Others	GI	2.5%		Food Tax	SP2	1%	
Sales Tax portion of single item over \$1,200	GI4	1%		Restaurant & Bar	SP3	3%	
GILBERT (F)	GB	1%	MAR	Sales Tax portion of single item over \$5,000	SP4	1%	
LOBE (F)	GL	1.5%	GLA	TAYLOR (F)	TL	1%	NAV
Hotel/Motel Tax (Additional Tax)	GL3	5%		THATCHER (F)			GRA
GOODYEAR (F)			MAR	Sales Tax	TC	1%	
Sales Tax	GY	2%		Hotel/Motel Tax (Additional Tax)	TC3	3%	
Jet Fuel	GY9	\$0.03/gal		TOLLESON (F)			MAR
GUADALUPE (F)	GU	2%	MAR	Sales Tax	TN	2%	
HAYDEN (F)			GLA	Hotel/Motel Tax (Additional Tax)	TN1	2%	
Sales Tax	HY	2%		TOMBSTONE	TS	2%	COH
Use Tax	HY2	2%		WELLTON (F)	WT	2.5%	YMA
Mining Classification	HY9	0.25%		WICKENBURG (F)	WB	1%	MAR
HOLBROOK (F)			NAV	WILLCOX (F)	WC	2%	COH
Sales Tax	HB	2%		WILLIAMS (F)			COC
Use Tax	HB2	2%		All Others	WL	3%	
Hotel/Motel Tax (Additional Tax)	HB3	2%		Sales Tax portion of single item over \$1,000	WL1	2%	
HUACHUCA CITY	HC	1%	COH	Hotel/Motel Tax (not in addition to WL)	WL3	4.25%	
JEROME	JO	3%	YAV	Restaurant/Bar Tax	WL9	4.25%	
KEARNY (F)			PNL	WINKELMAN (F)	WM	2%	GLA
Sales Tax	KN	1% 2		WINSLOW (F)			NAV
Hotel/Motel Tax (Additional Tax)	KN3	3%		All Others	WS	2%	
KINGMAN			MOH	Sales Tax portion of single item over \$1,000	WS1	1%	
All Others	KM	2%		Hotel/Motel Tax (Additional Tax)	WS3	2%	
Use Tax	KM2	2%		Jet Fuel Sales Tax	WS9	\$0.03/gal	
Hotel/Motel Tax (Additional Tax)	KM3	2%		YOUNGTOWN	YT	2%	MAR
LAKE HAVASU CITY			MOH	YUMA (F)	YM	1%	YMA
Sales Tax	LH	2%					
Use Tax	LH2	2%					
Sales Tax portion of single item over \$2,500	LH4	1%					
Use Tax portion of single item over \$2,500	LH6	1%					
Contracting Pre 5/1/93	LH9	1%					

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some errors

Table II

COUNTY	CODE	COUNTY	CODE
Apache	APA	Mohave	MOH
Cochise	COH	Navajo	NAV
Coconino	COC	Pima	PMA
Gila	GLA	Pinal	PNL
Graham	GRA	Santa Cruz	STC
Greenlee	GRN	Yavapai	YAV
La Paz	LAP	Yuma	YMA
Maricopa	MAR		
Municipal Water		Statewide	SWD

Table III

NON-PROGRAM CITIES
FOR INFORMATION CALL
AREA CODE (602):

Chandler	786-2272	Peoria	412-7156
Flagstaff	774-5281	Phoenix	262-6785
Glendale	435-4084	Prescott	445-3500
Mesa	644-2316	Scottsdale	994-2446
Nogales	287-6571	Tempe	350-8327
Patagonia	394-2229	Tucson	791-4080
Avondale	925-0018		

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